1879-80 6-79
Manual
SS 1-2

Suggestions to reduce cart tax in all towns.

Inserted
KR

No 569

Dy: Commissioner's Office
Bangalore District
D/Camp Kankanhully 29th February 80.

To
C. Ranga Charlu Esqre C.S.E.
Secretary to the
Chief Commissioner
of Mysore
Revenue Department

Sir,

In my Jamabundy report for last year, I remarked on cart tax incidence as per annexed Copy Extract.

2. The further experience gained during the course of the present years Jamabundy serves to show a gradual and natural tendency on the part of cart owners to take up lands above the limit fixed as indicating that a man's primary occupation is agriculture and the consequence are long promised

to be that there will be but very few cases of cart taxation.

3. If the slight loss in cart tax as above indicated, is held to be counterbalanced by the revenue realized from the land taken up in order to avoid the tax, (but which is not always an actual increase in breadth of cultivation as transfers from other existing Puttahs doubtless take place at times) I have nothing further to add, on the other hand if it is not intended to relinquish the tax and if tolls on wheeled traffic are not to be levied, and there seems a doubt as to the expediency of levying the same as interfering with regular through transit,

I would beg to advocate that the imposition of cart tax be directed without reference to the present saving clause regarding primary

occupation of agriculture, and in order that the said taxes in no way oppressive and tend to hinder the general encouragement that should be given to the economizing of labor by the free use of carts in agricultural operations such as manuring fields and bringing the grain and straw to the homestead, I would suggest that the tax be reduced from 2 Rupees to 1 Rupee and imposed on all alike.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Dy. Commissioner
Bangalore District

1880.

From The Dy Commissioner
Bangalore Distt.

To

Secretary to Chief Commissioner,
Revenue ~~General~~ *Department.*

Dated 29th
Despatched 3 February
Received 3 80

Enclosures No.

~~*General No.*~~ *No.* 59 } 1879 — 80

Report on the working
of Cart Tax & suggesting
a reduction in the
Tax from Rs 2. to Re

3-3-80

Extract from administration report for 1878-79.

× × × × × × ×

Para 339 - Cart tax. The abolition of this tax would appear to be very advisable. It is not imposed on a clearly defined principle; admits of evasion and causes discontent, especially when imposed too zealously or capriciously

340. It was ascertained that in one Curbah town alone, 70 extra carts had been charged with the tax last year and yet there appeared good cause why many of these cart owners should not have been taxed at all.

341. The cart tax, it is believed, was imposed in order in some measure to meet the cost of wear and tear of the roads and was intended as a sort of substitute for Toll bars. Carts used for agricultural purposes would not when so employed travel merely on roads, but over fields, lanes & c. Hence

such carts were to be exempted but said carts were also often used in the slack agricultural season for conveying goods along the high roads, and this difficulty resulted in an order from the then Chief Commissioner that carts belonging to owners whose primary occupation was agriculture were not to be taxed. In practice it was not found easy to apply the above definition which gave a wide latitude to expression of opinion both as regards those who charged the tax and those who were so charged, and so naturally a hard and fast rule was introduced by the District Officers to the effect that the amount of land revenue paid was to determine the question whether agriculture was the primary occupation or not, and that if an individual paid less than 5 Rupees

as land revenue and had a part-
then it was to be considered that
his primary occupation was not
agriculture and therefore his cart
was to be taxed, but difficulties
did not ensue and here, for several
who paid less than the above limit
to Government urged with reason, tho'
involving tedious and unsatisfactory
enquiry, that they were cultivating
the lands of Inamdars and others
and were in fact larger agriculturists
than many who were exempted by
paying the prescribed limit to Government.

342 After all, with the restric-
tions and modifications above stated,
the revenue realized from this tax
is scarcely commensurate with its
drawbacks and inconveniences. In
1873-74 the sum total realized was
but Rs: 2502. In 1877/78 it had
decreased to Rupees 1572 and

No Row Stands at Rupees 974.

Finished

By: Commissioner

Read:- W. 1-11
Letter No 564 of the
29th February 1880 from
the Dy Commr. of the
Bangalore District.

No 6667 Dy 13th March 1880
Rev 1164

Order thereon.

The suggestion made by the Dy Comm.r that the Cart Tax, if retained, may be reduced from 2 Rs to 1 Rupee, and imposed on all carts without the exemption of those belonging to agriculturists, ~~as desired~~ will be taken into consideration when revising the Mohatarfa collected outside the limits of Municipal Towns.

To. The Dy Commr.
Bangalore Dt

By
Rev Secty

To

The Deputy Commr
Bandgabie Dr

Dated 13 March 00

Recd 15-
D: 19/3/80

Encls: ———

No 6667
Rev. 1164.

Informing that the suggestion that the levy of Cart tax on all carts without the ~~right~~ exemption of those belonging to agriculturists at a reduced rate of one rupee will be taken into consideration when revising the Mohatarfa collected outside the limits of Municipal towns.